FORM
ROC-DP-10
045

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

REPORT OF CHANGE - INTEREST AND DIVIDENDS TAX RETURN

IRS ADJUSTMENT ONLY

FOR DRA USE ONLY

For the CALENDAR year **1999** or other taxable period beginning ________ and ending ________
Mo Day Year / Mo Day Year

STEP 1
Please Print or Type

LAST NAME | FIRST NAME & INITIAL | SSN
SPOUSE'S LAST NAME | FIRST NAME & INITIAL | SPOUSE'S SSN
NUMBER & STREET ADDRESS
FEIN (Partnership or Fiduciary)
CITY/TOWN, STATE & ZIP CODE

STEP 2
Entity Type and Mailing Information

☐ ① INDIVIDUAL OR ☐ ① JOINT ☐ ③ PARTNERSHIP ☐ ④ FIDUCIARY ________ % of NH Ownership

☐ Check here if you would like your forms mailed to an address other than the above. (See instructions)

Number & Street Address | City/Town | State | Zip

STEP 3
Special Return Type

☐ INITIAL RETURN: Date established residency.......... Mo Day Year

☐ FINAL RETURN: Date abandoned residency.......... Mo Day Year

☐ FINAL RETURN: Deceased taxpayer: Social Security # ____–____–______ Date of death Mo Day Year

☒ AMENDED RETURN: For report of change.

STEP 4

COMPLETE NUMBERS 1 - 5 ON PAGE 2 BEFORE COMPUTING TAX USING CHANGES AS REPORTED BY THE IRS.

STEP 5
Figure Your Net Taxable Income

6 Gross Taxable Income (Page 2, line 5) 6

7 Less: $2,400 Individual, Partnership, and Fiduciary; $4,800 Joint 7

8 Adjusted Taxable Income (Line 6 less line 7) 8

For Individual/Joint filers only: If line 8 is zero or less, you are not required to file.
However, to be removed from our mailing list check here and mail in the return.......... ☐

9 Deduction for Contribution to Qualified Investment Capital Company (see instructions).......... 9

10 Check the exemptions that apply ☐ Blind ☐ Spouse Blind
☐ 65 (or over) ________ (Year of Birth) or disabled ☐ Spouse 65 (or over) ________ (Year of Birth) or disabled

Total number of boxes checked ____________ x $1,200= ____________ 10

11 **Net Taxable Income** (Line 8 less lines 9 and 10) 11

STEP 6
Figure Your Tax, Credits, Interest and Penalties

12 **New Hampshire Interest and Dividends Tax** (Line 11 x 5%) 12

13 Payments: (a) Tax paid with Application for Extension .... 13(a)
(b) Payment from 1999 Declaration of Estimated Tax ... 13(b)
(c) Credit carryover from prior years .... 13(c)
(d) Paid with original return.......... 13(d) 13

14 **Balance of Tax Due** (Line 12 less line 13) 14

15 Additions to Tax: (a) Interest (See instructions) .... 15(a)
(b) Failure to Pay (See instructions) .... 15(b)
(c) Failure to File (See instructions) .... 15(c)
(d) Underpayment of Estimated Tax (See instructions) 15(d) 15

STEP 7
Balance Due or Overpayment

16 **Total Balance Due** (Line 14 plus line 15) Make check payable to: State of New Hampshire. 16
Enclose, but do not staple or tape, your payment with this return.

17 **OVERPAYMENT** (Line 13 less line 12 adjusted by line 15, if applicable) 17

18 Amount of line 17 to be applied to: (a) Your 2000 tax liability.......... 18(a)
(b) **Refund** - Please allow 12 weeks for processing.......... 18(b)

FOR DRA USE ONLY

Under penalties of perjury, I declare that I have examined this return and to the best of my belief it is true, correct and complete. If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has knowledge.

Signature (in ink) | Date
If joint, **BOTH** husband & wife must sign, even if only one income. | Date

Signature (in ink) of Paid Preparer Other Than Taxpayer
Preparer's Tax Identification Number | Date
Preparer's Address
City/Town, State, & Zip Code

MAIL TO: NH DEPT OF REVENUE ADMINISTRATION
DOCUMENT PROCESSING DIVISION
PO BOX 2035
CONCORD NH 03302-2035

ROC-DP-10
Rev. 12/01

FORM
ROC-DP-10

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

REPORT OF CHANGE - INTEREST AND DIVIDENDS - 1999

IRS ADJUSTMENT ONLY

1 **From Your Federal 1040 Income Tax Return as reported on the final determination received from the IRS: (Partnerships and Fiduciaries, see Instructions)**

(a) Interest Income. Enter the amount from line 8(a)..1(a)

(b) Dividend Income. Enter the amount from line 9..1(b)

(c) Federal Tax Exempt Interest Income. Enter the amount from line 8(b)................................1(c)

2 List Payments From S-Corporations, Partnerships, and Fiduciaries: See instructions

Entity codes: 2="S" or other Corporations; 3=Partnerships; 4=Trusts or Estates; 5=Other

(A) ENTITY CODE	(B) NAME OF PAYER	(C) PAYER'S IDENTIFICATION NUMBER	(D) DISTRIBUTION AMOUNT	
Total from supplemental schedule attached				

2 Total Distributions.. 2

3 Subtotal Sum of lines 1(a), 1(b), 1(c) and 2... 3

4 List payers and amounts of interest and/or dividends NOT TAXABLE to NH included on lines 1(a), 1(b), 1(c), and/or 2: (See instructions)

(A) REASON CODE	(B) NAME OF PAYER	(C) PAYER'S IDENTIFICATION NUMBER	(D) NON-TAXABLE AMOUNT	
Total from supplemental schedule attached				

4 **Total Non-Taxable Amount**.. 4

5 **Gross Taxable Income**(Line 3 minus line 4).ENTER THIS AMOUNT ON PAGE 1, LINE 6...... 5

FORM ROC-DP-10

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

REPORT OF CHANGE - INTEREST AND DIVIDENDS - 1999

IRS ADJUSTMENT ONLY

Instructions

WHO MUST FILE	Partnerships and fiduciaries must file their own Interest and Dividends tax return when **all** of the following apply: 1. The entity has over $2,400 of gross interest and dividend income. 2. The partnership has a usual place of business in New Hampshire, or in the case of a trust, the location of the trust property is in this state, or at least one of the trustees is an inhabitant of New Hampshire, or the trustee was appointed by a New Hampshire court. 3. The partnership has at least one New Hampshire owner, AND 4. The entity has non-transferable shares (see Rev 901.02 or 901.03). Any organization whose shares or interests are transferable without obtaining prior member approval or causing a dissolution of the organization such as, but not limited to: a business trust, common law trust, Massachusetts trust, real estate investment trust, homeowners or condominium associations and employee benefit plans, SHALL NOT FILE AN INTEREST & DIVIDEND TAX RETURN.
WHAT TO REPORT	Report all adjustments to interest and dividend income received from whatever source on page 2, lines 1(a), 1(b), and 1(c). Enter on line 4 the amounts which are non-taxable to New Hampshire. See the QUICK CHECKLIST, on page 6, for a listing of taxable and non-taxable income sources.
GRANTOR TRUSTS	The income received by estates held by trustees which are treated as grantor trusts under IRS Section 671 is included in the return of its owners.
NON-NH MEMBERS, BENEFICIA-RIES OR OWNERS	Partnership or trust interest and dividend income is subject to this tax only to the extent that the members/beneficiaries are residents of this state or are unascertained. All interest and dividend income must be shown on lines 1(a), 1(b), and 1(c). Enter on line 4 the prorata share attributable to non-NH resident members/beneficiaries. Indicate on the return on page 1, step 2 the percentage of ownership attributable to New Hampshire members or beneficiaries.
EXEMPTIONS	The entity is entitled to one $2,400 exemption.
CONTRIBU-TIONS	The portion of a trust's income required to be donated to an exempt charity is not taxable.
PART YEAR RESIDENT	A temporary absence for any length of time does not change your state of residency. If you are unsure whether you are a resident of New Hampshire, please call the Taxpayer Assistance Office (603) 271-2186, Monday through Friday, 8:00 a.m. to 4:00 p.m. Part-year residents are entitled to the full $2,400 exemption (or $4,800 for joint filers) and the full amount for the exemptions shown in step 5, line 10 of the return. Part-year residents must file a return if, during the entire year, their taxable income was over $2,400 (or over $4,800 for joint filers). However, only the interest and dividends earned during that portion of the year for which they were a New Hampshire resident are taxable.
WHEN TO FILE	Pursuant to RSA 7724-b, a Report of Change must be filed with the department no later than 6 months from receipt of a final determination of adjustments from the Internal Revenue Service.
WHERE TO FILE	MAIL TO: NH DEPT OF REVENUE ADMINISTRATION DOCUMENT PROCESSING DIVISION PO BOX 2035 CONCORD, NH 03302-2035 **FACSIMILE DOCUMENTS ARE NOT ACCEPTED**
NEED HELP OR FORMS	Forms are available from our web site at www.state.nh.us/revenue. If you need additional forms, please call our forms line at (603) 271-2192. Hearing or speech impaired individuals may call TDD Access: Relay NH 1-800-735-2964. Copies of forms are also available from many public libraries located througout the state or over the internet at www.state.nh.us/revenue.
CONFIDEN-TIAL INFORMA-TION	Tax information which is disclosed to the New Hampshire Department of Revenue Administration is held in strict confidence by law. The information may be disclosed to the United State Internal Revenue Service, agencies responsible for the administration of taxes in other states in accordance with compacts for the exchange of information, and as otherwise authorized by New Hampshire Revised Statutes Annotated 21-J:14.
SOCIAL SECURITY ACCOUNT NUMBERS	Disclosure of Social Security Account Numbers is mandatory under Department of Revenue Administration rules 203.01, 221.02, 221.03, and 906.03(c). This information is required for the purpose of administering the tax laws of this state and authorized by 42 U.S.C.S. § 405 (c)(2)(C)(i). The failure to provide Social Security Account Numbers may result in a rejection of a return or application. The failure to timely file a return or application complete with Social Security Account Numbers may result in the imposition of civil or criminal penalties, the disallowance of claimed exemptions, exclusions, credits, deductions or adjustments that may result in increased tax liability.
ROUNDING OFF	Money items on all Interest and Dividends Tax forms may be rounded off to the nearest whole dollar.

FORM

ROC-DP-10

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

REPORT OF CHANGE - INTEREST AND DIVIDENDS - 1999

IRS ADJUSTMENT ONLY

STEP 1

If you have received a booklet of tax forms and instructions type or print the name and address in the space provided. Individual/Joint returns must include social security number and, if applicable, spouse's social security number in the space provided. For partnership or fiduciary returns, enter the federal identification number in the space provided.

STEP 2

Entity type. You must check only one box. If a partnership return, enter the percentage of ownership by New Hampshire residents. If a fiduciary return, enter the percentage of NH beneficiaries.

Forms mailing information: If you will not be at your New Hampshire mailing address when the forms are mailed on approximately January 2nd and if you would like forms mailed to a winter address, please check the box and provide the address. **This address will be used for form mailing purposes only.**

STEP 3

Check the appropriate box, if any, of the questions which apply to this return and enter the information requested.

STEP 4

Complete PAGE 2 of the return using changes as reported by the IRS. See PAGE 2 Instructions below.

STEP 5

To figure your net taxable income, complete lines 6 through 11. For Individual /Joint filers ONLY, if line 8 is zero, you are not required to file a return. Please check the box under line 8 and submit the return so that we can remove you from our mailing list. If your filing requirements change, please contact the Department of Revenue Administration at (603)271-2186.

Line 9: Deduct here the amount of any cash contribution made during the taxable period to a qualified investment capital company as defined in RSA 77-A:1,XXIV. (The return of any such contributions received within the next three subsequent periods is taxable and should subsequently be included in Line 2.)

STEP 6

Figure your Interest & Dividends Tax by multiplying line 11 by 5%. Enter the tax on line 12.

Calculate the tax due by subtracting your payments (line 13a through 13d) from the tax you calculated (line 12). Enter the remainder, balance of tax due, on line 14.

Figure your penalties, if any, as follows:

(a) Interest is calculated on the balance of tax due (line 14) from the original due date to the date paid at the rate listed below. (Interest due = tax due x number of days x daily rate decimal equivalent.)

NOTE: The interest rate is recomputed each year under the provisions of RSA 21-J:28,II. Applicable rates for the current and prior years are as follows:

PERIOD	RATE	DAILY RATE DECIMAL EQUIVALENT
1/1/2002 - 12/31/2002	9%	.000 247
1/1/2000 - 12/31/2000	10%	.000274
1/1/1999 - 12/31/1999	**10%**	**.000274**
1/1/1998 - 12/31/1998	11%	.000301
Prior to 1/1/1998	15%	.000411

(b) A penalty equal to 10% of any nonpayment or underpayment of taxes may be imposed if the taxpayer fails to pay when the tax is due.

(c) The late filing penalty is 5% of the tax due (line 14) for each month or part thereof for which the return is filed beyond the due date. The total amount shall not exceed 25% of the tax due. Calculate this penalty starting from the original due date of the return until the date a complete return has been filed.

(d) If line 12 is more than $200 you may have been required to file estimated payments during the tax year. To calculate your penalty for nonpayment or underpayment of estimates or to determine if you qualified for an exemption from filing estimate payments, complete Form DP 2210/2220 which may be obtained by calling (603) 271-2192.

Enter the total of lines 15(a) through 15(d) on line 15.

Note: Taxpayers who substantially understate their tax on line 14 may be assessed a penalty by the Department in the amount of 25% of any underpayment of the tax resulting from such understatement. A substantial understatement is one which exceeds the greater of 10% of the amount of tax (line 14) or $5,000.

STEP 7

If your Interest & Dividends tax (line 12) plus interest and penalties (line 15) is greater than your payments (line 13), then enter on line 16 your balance of tax due. If less than $1.00, do not pay **but still file the return.** Make check or money order payable to: State of New Hampshire. Payment must accompany the return; **HOWEVER, PLEASE ENCLOSE, BUT DO NOT STAPLE OR TAPE, YOUR PAYMENT WITH THE RETURN.** To ensure your check is credited to your account, please put your social security or federal identification number on the check.

If your total tax (line 12) plus interest and penalties (line 15) is less than your payments (line 13), then you have overpaid. Enter the overpayment amount on line 17.

The taxpayer has an option of applying any part of the overpayment or the total amount of the overpayment as a credit on next year's return. Enter the desired credit on line 18(a). The remainder, which will be refunded, should be entered on line 18(b). If line 18(a) is not completed, the entire overpayment will be refunded. **Please allow up to 12 weeks for the Department to process the refund**.

You **MUST SIGN IN INK AND DATE** your return. If you are filing a joint return, both husband and wife must sign and date the return even if only one of you had income. If you paid a preparer to complete this return, then the preparer must also sign and date the return. The preparer must also provide their federal identification number, social security number or federal preparer tax identification number and complete address.

FORM

ROC-DP-10

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

REPORT OF CHANGE - INTEREST AND DIVIDENDS - 1999

IRS ADJUSTMENT ONLY

INSTRUCTIONS

PRO-RATED INTEREST & DIVIDENDS	Individuals filing as part-year residents must include only the amount of taxable income earned during the period of New Hampshire residency. For your convenience you may prorate interest and dividends earned during the year based on the number of days you were a New Hampshire resident, divided by 365, multiplied by the amount of the income. Indicate the non-taxable amount on line 4.
LINE 1	**LINE 1(a) INTEREST INCOME:** Enter on line 1(a) **ALL** interest income. For individual and joint filers the amount to be reported on line 1(a) is from line 8(a) of IRS Form 1040 or 1040A. For partnerships and fiduciary filers, the amount to be reported on line 1(a) is the total of all interest income reported on your federal return. NOTE: All interest income which is not taxable to NH will be deducted on line 4. **LINE 1(b) DIVIDEND INCOME:** Enter on line 1(b) **ALL** ordinary dividend income. For individual and joint filers the amount to be reported on line 1(b) is from line 9 of IRS Form 1040 or 1040A. NOTE: All dividend income which is not taxable to NH will be deducted on line 4. **LINE 1(c) FEDERAL TAX-EXEMPT INTEREST INCOME:** Enter on line 1(c) the amount of **ALL** federally tax-exempt interest income. For individuals and joint filers, the amount is from IRS Form 1040 or 1040A, line 8 (b). Unless specifically exempt by New Hampshire law, all federally tax-exempt interest income is taxable to New Hampshire. NOTE: All federal tax-exempt interest income that is not taxable to NH will be deducted on line 4.
LINE 2	**OTHER INCOME SUBJECT TO THE NH INTEREST AND DIVIDENDS TAX:** List on line 2 the payments you received or constructively received from S corporations, a partnership with transferable shares, a trust or estate with transferable shares, or the return of capital from a qualified investment capital company when the investment is returned within three years of the original deduction. These payments are subject to tax in NH as a "dividend". (Transferable means that you can freely transfer your shares without causing a dissolution of the organization or without prior approval of the other members.) All publicly traded partnerships fall in this category. The payment you received or constructively received during the year may or may not correspond to the information shown on your Schedule K-1. Flow-through interest and dividend income from these organizations should be backed out on line 4. All other deductions also apply (e.g.capital gains, direct US government obligation, etc.) ALL NONTAXABLE INCOME WILL BE DEDUCTED ON LINE 4. Line 2: In column A, enter the number which represents the type of entity of the payer. See the box below for ENTITY TYPE CODES. In column B, enter the name of the payer. In column C, enter the payer's identification number, if known. In column D, enter the total amount of income (cash, property, etc.) received or constructively received. The column D amount is the total amount you received or constructively received from the payer during the year and may not correspond to any line on your IRS Form 1040 or your IRS Schedule K-1. **NOTE:** This is not a tax on pass-through losses or gains from a Schedule K-1. Therefore, do not add any pass-through losses or gains from Schedule K-1.
LINE 3	Enter on line 3 the sum of lines 1(a), 1 (b), 1(c), and 2.
LINE 4	**INTEREST AND DIVIDENDS INCOME NOT TAXABLE TO NH:** In column A, enter the code number which corresponds to the reason the income is not subject to the Interest and Dividends Tax. (See the box below for reason codes.) In column B, enter the name of the payer. In column C, enter the payer's identification number, if known. In column D enter the non-taxable amount.
LINE 5	**GROSS TAXABLE INCOME:** Enter the amount of line 3 minus line 4. Enter this amount on page 1 line 6.

Entity Code	2	3	4	5
Entity Type	S Corporations Other Corporations	Partnerships	Trusts or Estates	Other

REASON CODE	**REASON**
1	Direct US Government Obligations
2	NH Municipal bond Interest
3	Long or short term capital gains included in line 3
4	Individual retirement account/Keogh plans/Other exempt retirement plans
5	Liquidating distributions
6	The partnership/trust is subject to the NH Interest & Dividends Tax
7	Interest or dividend income from a partnership/trust with non-transferable shares included in line 1(a) or 1(b)
8	Allocation to non-NH residents
9	Other (attach explanation) Flow through interest from Sch K-1

PARTNERSHIP, TRUST, OR ESTATE INCOME

- WHEN THE PAYER FILES ITS OWN NH INTEREST AND DIVIDENDS TAX RETURN:
  Income from this payer is not taxable to you. The amount of interest and dividend income, if any, which is included in lines 1(a) and 1(b) and which shows on your IRS K-1 Form is not taxable to NH and should be deducted on line 4. Also enter on line 4 the amount, if any, that you listed on line 2.
- ENTITIES WITHOUT TRANSFERABLE SHARES:
  Income from this payer is taxable to you as if it came from its original source. Enter on line 4 the amount, if any, that you listed on line 2. NOTE: if you did not actually or constructively receive from this payer the entire amount of interest and dividend income which is shown on your IRS K-1 Form, make a prorated adjustment under line 4.
- ENTITIES WITH TRANSFERABLE SHARES:
  Income from this payer is taxable to you. The entire amount you received or constructively received is subject to tax and should be listed on line 2. The amount of interest and dividend income, if any, which is included in lines 1(a) and 1(b) and which shows on your IRS K-1 Form is not taxable to NH and should be deducted on line 4.

(Transferable shares means that you can freely transfer yours shares without causing a dissolution of the organization or without obtaining prior member approval.)

Documentation supporting all amounts listed must be available upon request.

"S" CORPORATION INCOME

Distributions from S Corporations are taxable to you. The entire amount you received or constructively received from the "S" corporation is subject to tax and should be listed on line 2. The amount of interest and dividend income, if any, which is included in lines 1(a) and 1(b) and which shows on your IRS K-1 Form is not taxable to NH and should be deducted on line 4.